



# Commonwealth of Virginia

**Walter J. Kucharski, Auditor**

**Auditor of Public Accounts  
P.O. Box 1295  
Richmond, Virginia 23218**

February 9, 2001

The Honorable E.G. Barkley  
Chief Judge  
County of Culpeper General District Court  
P.O. Box 245  
Stanardsville, VA 22973

The Honorable Susan L. Whitlock  
Chief Judge  
County of Culpeper Juvenile and  
Domestic Relations District Court  
P.O. Box 452  
Louisa, VA 23093

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the County of Culpeper District Court for the period July 1, 1998 through September 30, 2000.

Our primary objectives were to test the accuracy of financial transactions recorded on the Court's financial management system; evaluate the Court's internal controls; and test its compliance with significant state laws, regulations, and policies. However, our audit was more limited than would be necessary to provide assurance on the internal controls or on overall compliance with applicable laws, regulations, and policies.

The results of our tests found the Court properly stated, in all material respects, the amounts recorded and reported in the financial management system; no material weaknesses in the internal controls; and no instances of noncompliance with applicable laws, regulations, and policies.

We acknowledge the cooperation extended to us by the court during this engagement.

**AUDITOR OF PUBLIC ACCOUNTS**

WJK:whb

cc: The Honorable Roger L. Morton, Judge  
The Honorable Frank Somerville, Judge  
Janet L. Brown, Clerk  
Don Lucido, Director of Technical Assistance  
Supreme Court of Virginia

The Honorable W.G. Barkley  
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Janet L. Brown  
Clerk of the Court  
County of Culpeper  
135 West Cameron Street  
Culpeper, VA 22701

The Honorable Roger L. Morton, Judge  
135 West Cameron Street  
Culpeper, VA 22701

The Honorable Frank Sommerville, Judge  
135 West Cameron Street  
Culpeper, VA 22701

Don Lucido  
Director of Technical Assistance  
Supreme Court of Virginia  
North Ninth Street  
Richmond, Virginia 23219

1 Report File  
1 Working Papers